



**STATE BOARD OF EQUALIZATION**

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State Controller, Sacramento

JAMES E. SPEED  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Capitol Square, Sacramento  
April 17-18, 2002  
NOTICE AND AGENDA**

**WEDNESDAY, APRIL 17, 2002**

**BOARD COMMITTEE MEETINGS\* (convene at 9:30 a.m.)**

❖ **Legislative Committee—Room 122**

Mr. Klehs, Chair

Staff, Ms. Margaret Shedd (916) 322-2376

➤ **Legislative Bills—Recommendations for Board Positions**

❑ **Property Taxes:**

- AB 1844 Property tax exemption: senior citizens, blind person or disabled person
- AB 2844 Property taxation: welfare exemption: San Mateo: agricultural leases
- SB 2086 Assessors' omnibus bill

❑ **Business Taxes:**

- AB 669 "311" nonemergency telephone number
- AB 1916 Sales and use taxes: exemptions: lancets and blood glucose strips
- AB 1936 Sales and use taxes: new; retailer discount
- AB 2897 Sales and use taxes: exemptions: fuel and petroleum products: air common carriers
- AB 3052 Sales and use taxes: exemption: energy efficient appliances
- SB 1523 Cathode ray tubes fee
- SB 1526 Out-of-state hazardous waste disposal
- SB 1701 Cigarette tax stamps
- SB 1826 Sales and use tax: exemptions: emergency equipment
- SB 1890 Tobacco Use Reduction and Compensation Act
- SB 2082 Out-of-state cigarette sellers: disclosure

➤ **2002 Legislative Proposals—**

Add Section 6369.6 to the Sales and Use Tax Law to provide an exemption for sales and purchases of items used to install a wheelchair lift for use in the residence of a physically handicapped person.

❖ **Customer Services and Administrative Efficiency Committee—Room 121**

Mr. Parrish, Chair

Staff, Ms. Jerri Dale (916) 445-6188

➤ **Internet Services Expansion**

An internal feasibility assessment encompassing design and implementation of the Board's voluntary Internet eGovernment access.

- **Customer and Taxpayer Service Level - 1-800 Number/Information Center**  
Presentation on alternatives for service levels

**BOARD MEETING\*\* (convenes upon adjournment of the Customer Services and Administrative Efficiency Committee)—Room 121****❖ CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

- ❑ Pacific Corp., 90027
- ❑ Brian D. Kelly, 14265
- ❑ Michael J. Carboni, 61147

**BOARD COMMITTEE MEETING\* (convene at 1:30 p.m.)****❖ Property Tax Committee—Room 121**

Dr. Connell, Chair

Staff, Mr. David Gau (916) 445-1516

- Staff's request that the Board authorize publication of the updated Assessors' Handbook Section 267, Welfare, Church, and Religious Exemptions.

**BOARD MEETING\*\* (convenes upon adjournment of the Property Tax Committee)—Room 121****❖ PUBLIC HEARINGS**

4. State Assessee Presentations on the Valuation of their Properties

Speakers:

Paul Jasen, Global Crossing North America, Inc.

Global Crossing Telecommunications, Inc. (2207)

Global Crossing Bandwidth, Inc. (2351)

Global Crossing North American Networks, Inc. (7536)

Budget Call Long Distance, Inc. (7585)

Global Crossing Telemanagement, Inc. (7668)

Global Crossing Local Services, Inc. (P634)

Terry F. Palmer, Sempra Energy

San Diego Gas & Electric Company (141)

Southern California Gas Company (149)

Peter W. Michaels, Cooper, White & Cooper

Various State Assessee Companies

**❖ BUSINESS TAXES APPEALS HEARINGS**

- ❑ Kenneth Michael Wolff, 89000966450, 89002070250, 89000966440

**THURSDAY, APRIL 18, 2002****BOARD MEETING\*\* (convenes at 9:30 a.m.)—Room 121****❖ ANNOUNCEMENT OF CLOSED SESSION****❖ CLOSED SESSION**

- Discussion and approval of staff recommendations regarding settlement cases (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11)
- Discussion and action on Personnel Matters (Govt. Code § 11126 (a))

**❖ ADMINISTRATIVE SESSION****➤ Consent Agenda**

- ❑ Approval of Retirement Resolutions
  - Patricia Ann Lepe
  - Ramona A. Dean

**➤ Board Committee Reports**

- ❑ Approval of the April 17, 2002 Board Committee Minutes
  - Legislative Committee
  - Customer Services and Administrative Efficiency Committee
  - Property Tax Committee

**❖ CHIEF COUNSEL MATTERS****A. Rulemaking**

- Adoption of Changed Version of Regulations
  - 1. Regulation 1533.2, Diesel Fuel Used in Farming Activities or Food Processing
  - 2. Regulation 1671.1, Rebates and Incentives

**❖ TAX PROGRAM NON-APPEARANCE MATTERS - ADJUDICATORY****B. Legal Appeals Matters**

- Memo Opinion
  - 1. Action Medical Products, Inc., 57424
- Cases Heard But Not Decided
  - 2. Casmalia Disposal, 89000924710
  - 3. Conam-MMP, Inc., 89000966320
  - 3. Conam Inspection, Inc., 89002320200

**C. Franchise & Income Tax Matters — DELETED****❖ TAX PROGRAM NON-APPEARANCE MATTERS - CONSENT****D. Legal Appeals Matters**

- Hearing Notice Sent – No Response
  - 1. Coleman B. Looney, 89000386250
  - 2. Energy Conversions, Inc., 89000676930
  - 2. Energy Conversions, Inc., 89000676950
  - 3. Pacificare Health Systems, Inc., 40927
  - 3. Pacificare Health Systems, Inc., 78626
- Hearing Notice Sent – Appearance Waived
  - 4. Truxign, Inc., 66685
  - 4. Truxign, Inc., 82994
- Hearing Request Withdrawn
  - 5. Computervision Corporation, 89000819990
  - 6. SFPP LP, 83144
- Petitions for Rehearing
  - 7. Avnet, Inc., 89000228820
  - 8. Michael Kieth Easley, 89002083430

**E. Franchise & Income Tax Matters**

- Decisions
  - 1. Caren Abdela, 62403
  - 2. Michael S. Bull, 88709
  - 3. Estate of Robert F. Macko (Dec'd), 93410
  - 4. Daniel Sundstrom, 106413
  - 5. David Easler, 111023
  - 6. Robert Carl Dake, 115279
  - 7. Robin Fortini, 118456
  - 8. Robert B. Keller, 118472
  - 9. Sharon Saunders, 118626
  - 10. Lydia Summers, 127693
  - 11. Juel Berryhill, Jr., 129238

12. Edith I. Butler, 129429
  13. Lawrence N. Field, 130131
  14. David G. Lamons, 133700
  15. Alberto Pullen, 134952
  16. Paul Krieg, 135119
  17. Richard A. Crooker, 135933
  18. RI Partners, 136371
  19. Etienne Graves, 136798
  20. James J. Hill, Jr., 136799
  21. Edward Taapken, 139593
  - Petitions for Rehearing
  22. Orville L. Roache, 97699
  23. Ron Heffner, 106408
- F. Homeowner and Renter Property Tax Assistance Matters**
- Decisions
1. Linda Sarnataro, 126994
  2. Freddie L. Wilson, 139215
  3. Francesca Leonard, 140030
  4. Dominique X. Thomas, 141699
  5. Temeika S. Spates-Garrett, 145215
- G. Sales and Use Tax Matters — Redeterminations, Relief of Penalty, Denials of Claims for Refunds and Denials of Relief of Penalty**
- Redeterminations
1. AIO Corporation, 142130
  2. American Colloid Company, 109219
  3. Mercy Air Service, Inc., 134293
  4. GRM Aviation, Inc., 136123
  5. Adelaide Leasing Company, 138692
  6. Gregory B. Chabrier, 141081
  7. Alpine Industries, Inc., 93436
  8. Newell Operating Company, 115543
- Relief of Penalty
9. The C.I.T. Group/Equipment Financing, 157460
- Denials of Claims for Refund
10. Continuum, 82102
  11. SZ Testsysteme, Inc., 53157
- Denials of Relief of Penalty
12. CRTV Concepts in Advertising, Inc., 161612
- H. Sales and Use Tax Matters — Credits, Cancellations & Refunds**
- Credits and Cancellations
1. Jet Aviation California, Inc., 158088
  2. Seaview Charter, Inc., 162008
  3. Steven M. Self, 161906
- Refunds
4. Nat'l Medical Care, Homecare Div., Inc., 89000080330
  5. Nat'l Medical Care, Homecare Div., Inc., 59219
  6. Nat'l Medical Care, Homecare Div., Inc., 60413
  7. Chevron U.S.A., Inc., 89000227660
  8. Birchwood Cabinets of Calif., Inc., 157511
  9. The Manufacturers Life Insurance Co., 80567
  10. Krones, Inc., 129046
  11. Worldstor, Inc., 158355
  12. Siemens Power Transmission & Distributor, 161698
  13. Pacific Bell, 157124
  14. Ecometry Corporation, 118729
- I. Special Taxes Matters – Denials of Claims for Refunds – “CF”**
- Denials of Claims for Refund
1. Texaco Refining and Marketing, Inc., 89000006530

2. Texaco Refining and Marketing, Inc., 89000006540

**J. Special Taxes Matters – Credits, Cancellations & Refunds**

- Refunds
  1. Thrifty Payless, Inc., 156526

❖ **TAX PROGRAM NON-APPEARANCE MATTERS –  
NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE – “CF”**

**K. Property Tax Matters**

- Private Railroad Car Tax Penalty Cancellation Request
  1. Trinity Chemical Leasing, LLC (6920)
- Unitary and Nonunitary Escaped Assessments
  2. Verizon California, Inc., (201)
    - Worldcom International Data Services, Inc. (2322)
    - Bay Area Cellular Telephone Company dba AT&T Wireless Services (2502)
    - Verizon Wireless-San Diego dba Verizon Wireless (2512)
    - Sacramento Valley Ltd. Partnership dba Verizon Wireless (2513)
    - Los Angeles SMSA Ltd. dba Verizon Wireless (2532)
    - AB Cellular Holding, LLC dba AT&T Wireless Services (2547)
    - Fresno MSA Ltd. Partnership dba Verizon Wireless (2552)
    - GTE Mobilnet of California, Ltd. Partnership dba Verizon Wireless (2559)
    - AT&T Wireless Services of California, Inc. (2600) [formerly GTE Mobilnet of San Diego, Inc.]
    - AT&T Wireless Services of California, Inc. (2606)
    - Bakersfield Cellular Telephone Company dba AT&T Wireless Services (2622)
    - Santa Barbara Cellular Systems, Ltd. dba AT&T Wireless Services (2626)
    - GTE Mobilnet of Santa Barbara L.P. dba Verizon Wireless (2627)
    - Redding Cellular Partnership dba AT&T Wireless Services (2639)
    - Visalia Cellular Telephone Company dba AT&T Wireless Services (2641)
    - Cal-One Cellular, L.P. dba Cal-North Cellular (2659)
    - WWC License LLC (2665)
    - GTE Mobilnet of Central California, Inc. dba Verizon Wireless (2667)
    - California RSA #4 Partnership dba Verizon Wireless (2669)
    - Gulf Coast Broadcasting Corp dba Verizon Wireless (2731)
    - VIA Wireless LLC (2747)
    - Cingular (2748)
    - AT&T Wireless PCS, LLC (2749)
    - Cal-Autofone (3369)
    - Williams Communications LLC dba Williams Network, Inc. (7819)
    - Cox Communications PCS L.P. (2720)
    - Sprint Spectrum L.P. dba Sprint PCS (2722)
    - Nextel of California, Inc. (2737)

❖ **BUSINESS TAXES APPEALS HEARINGS**

- ❑ Jerome Morgan, 62763
- ❑ Rhodia, Inc., 78672, 60469
- ❑ Lancaster Colony Comm Prod., Inc., 61942
- ❑ Edward Jack Sandel, 89000335460, 89000335440

If you would like specific information regarding other items on this Board Meeting Agenda Notice please telephone (916) 322-2270 or e-mail: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief  
Board Proceedings Division

"CF" - Constitutional Function - The Deputy State Controller may not participate in this matter under Government Code Section 7.9.

\*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

\*\*Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at 916-445-4394 to make special arrangements.